March 1, 1985

Harold \& Elyne Kessler<br>130A Columbia Court<br>Yorktown Heights, NY 10598

Dear Mr. \& Mrs. Kessler:
Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned at the above address.

cc: Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Harold \& Elyne Kessler :
DEFAULT ORDER
85-C-1
for Redetermination of a Deficiency or Revision of : a Determination or Refund of Personal Income \& UBT : under Article $22 \& 23$ of the Tax Law for the Years : 1978 - 1980.

Petitioner (s) Harold \& Elyne Kessler filed a petition for redetermination of a deficiency or revision of a determination or refund of Personal Income \& UBT under Article $22 \& 23$ of the Tax Law for the Years 1978-1980. File No. 52499.

A pre-hearing conference on the petition was scheduled before Thomas Dwyer, at the offices of the State Tax Commission, 99 Church Street, Second Floor, White Plains, New York 10601, on Monday, December 10, 1984 at 2:00 p.m. Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

ORDERED that the petition of Harold \& Elyne Kessler be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK

MARCH 1, 1985

